

GOVERNMENT

SIKKIM



GAZETTE

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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 71/2020-GST/SIKKIM

Date: 30th September, 2020

NOTIFICATION

In exercise of the powers conferred by sixth proviso to rule 46 of the Sikkim Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of Sikkim, Finance Department, No.14/2020 – State Tax, dated the 21st March, 2020, namely:–

In the said notification,—

- (i) in the first paragraph, for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;
- (ii) in the second paragraph, for the figures, letters and words "1st day of October", the figures, letters and words "1st day of December" shall be substituted.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**